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Saskatoon, points out—be 10, so far as facilitating tax collections is concerned. The rate must necessarily be governed by the tax levy, as well as by the level of assessment.

In the reviewer's opinion the income tax may be relied upon in the future to provide a considerable part of the municipal revenue, and this notwithstanding the fact that a federal income tax has been recently provided for. Through the lists compiled for federal purposes, it should be easily possible to impose a provincial income tax, in which the municipalities would share. As it is, it is notorious that many of the wealthiest corporations and persons in Canadian municipalities escape carrying their just share of the tax burden.

While the reviewer disagrees, in the specific cases cited, from the conclusions reached, he must add that sound workmanship and keen critical ability have been displayed in this report by Professor Haig. Within a brief compass Mr. Haig has compressed a great deal of extremely valuable material on taxation in the urban municipalities of Saskatchewan, and has presented that material in a clear and cogent manner. Students of finance, and Canadians in particular, will be grateful for this work.

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